

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
MODIFIED ACCRUAL BASIS

1 Month Ended July 31, 2018

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 7,048.25	\$ 10,518.17	\$ 17,566.42
EXPENSES:			
District	571,175.19	0.00	571,175.19
Main	22,829.30	0.00	22,829.30
Scheben	14,443.92	0.00	14,443.92
Florence	4,914.76	0.00	4,914.76
Hebron	285,509.84	0.00	285,509.84
Walton	14,541.25	0.00	14,541.25
Chapin	7.34	0.00	7.34
Total expenses	913,421.60	0.00	913,421.60
Excess revenue(expenses)	(906,373.35)	10,518.17	(895,855.18)
FUND BALANCE - BEGINNING:	6,411,490.73	19,894,699.92	26,306,190.65
FUND BALANCE - ENDING:	\$ 5,505,117.38	\$ 19,905,218.09	\$ 25,410,335.47

See accountants' compilation report.

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
MODIFIED ACCRUAL BASIS

2 Months Ended August 31, 2018

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	<u>\$ 56,957.27</u>	<u>\$ 21,042.39</u>	<u>\$ 77,999.66</u>
EXPENSES:			
District	1,034,060.01	0.00	1,034,060.01
Main	102,959.45	0.00	102,959.45
Scheben	25,446.72	0.00	25,446.72
Florence	10,694.80	0.00	10,694.80
Hebron	287,464.03	0.00	287,464.03
Walton	19,819.83	0.00	19,819.83
Chapin	55.24	0.00	55.24
Total expenses	<u>1,480,500.08</u>	<u>0.00</u>	<u>1,480,500.08</u>
Excess revenue(expenses)	(1,423,542.81)	21,042.39	(1,402,500.42)
FUND BALANCE - BEGINNING:	<u>6,411,490.73</u>	<u>19,894,699.92</u>	<u>26,306,190.65</u>
FUND BALANCE - ENDING:	<u>\$ 4,987,947.92</u>	<u>\$ 19,915,742.31</u>	<u>\$ 24,903,690.23</u>

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
MODIFIED ACCRUAL BASIS

3 Months Ended September 30, 2018

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 139,912.02	\$ 45,289.72	\$ 185,201.74
EXPENSES:			
District	1,829,888.76	0.00	1,829,888.76
Main	121,251.77	0.00	121,251.77
Scheben	37,917.84	0.00	37,917.84
Florence	16,249.59	0.00	16,249.59
Hebron	1,016,130.45	0.00	1,016,130.45
Walton	25,628.75	0.00	25,628.75
Chapin	104.92	0.00	104.92
Total expenses	3,047,172.08	0.00	3,047,172.08
 Excess revenue(expenses)	 (2,907,260.06)	 45,289.72	 (2,861,970.34)
 FUND BALANCE - BEGINNING:	 6,411,490.73	 19,894,699.92	 26,306,190.65
 FUND BALANCE - ENDING:	 <u>\$ 3,504,230.67</u>	 <u>\$ 19,939,989.64</u>	 <u>\$ 23,444,220.31</u>

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
MODIFIED ACCRUAL BASIS

4 Months Ended October 31, 2018

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 2,871,519.54	\$ 55,302.48	\$ 2,926,822.02
EXPENSES:			
District	2,491,789.01	0.00	2,491,789.01
Main	174,535.82	0.00	174,535.82
Scheben	54,283.14	0.00	54,283.14
Florence	25,282.84	0.00	25,282.84
Hebron	1,534,136.73	0.00	1,534,136.73
Walton	30,376.37	0.00	30,376.37
Chapin	154.60	0.00	154.60
Total expenses	4,310,558.51	0.00	4,310,558.51
 Excess revenue(expenses)	 (1,439,038.97)	 55,302.48	 (1,383,736.49)
 FUND BALANCE - BEGINNING:	 6,411,490.73	 19,894,699.92	 26,306,190.65
 FUND BALANCE - ENDING:	 \$ 4,972,451.76	 \$ 19,950,002.40	 \$ 24,922,454.16

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
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5 Months Ended November 30, 2018

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 6,481,058.47	\$ 79,329.42	\$ 6,560,387.89
EXPENSES:			
District	2,968,740.85	0.00	2,968,740.85
Main	278,660.80	0.00	278,660.80
Scheben	92,040.73	0.00	92,040.73
Florence	30,551.12	0.00	30,551.12
Hebron	2,162,269.81	0.00	2,162,269.81
Walton	40,136.56	0.00	40,136.56
Chapin	204.43	0.00	204.43
Total expenses	<u>5,572,604.30</u>	<u>0.00</u>	<u>5,572,604.30</u>
Excess revenue(expenses)	908,454.17	79,329.42	987,783.59
FUND BALANCE - BEGINNING:	<u>6,411,490.73</u>	<u>19,894,699.92</u>	<u>26,306,190.65</u>
FUND BALANCE - ENDING:	<u>\$ 7,319,944.90</u>	<u>\$ 19,974,029.34</u>	<u>\$ 27,293,974.24</u>

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6 Months Ended December 31, 2018

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 7,046,034.94	\$ 108,269.75	\$ 7,154,304.69
EXPENSES:			
District	3,639,666.56	0.00	3,639,666.56
Main	304,039.54	0.00	304,039.54
Scheben	122,373.27	0.00	122,373.27
Florence	53,758.18	0.00	53,758.18
Hebron	2,741,883.77	0.00	2,741,883.77
Walton	50,064.31	0.00	50,064.31
Chapin	834.85	0.00	834.85
Total expenses	6,912,620.48	0.00	6,912,620.48
Excess revenue(expenses)	133,414.46	108,269.75	241,684.21
FUND BALANCE - BEGINNING:	6,411,490.73	19,894,699.92	26,306,190.65
FUND BALANCE - ENDING:	\$ 6,544,905.19	\$ 20,002,969.67	\$ 26,547,874.86

BOONE COUNTY PUBLIC LIBRARY DISTRICT
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7 Months Ended January 31, 2019

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 7,515,161.44	\$ 128,186.18	\$ 7,643,347.62
EXPENSES:			
District	4,437,961.43	0.00	4,437,961.43
Main	314,588.22	0.00	314,588.22
Scheben	133,400.12	0.00	133,400.12
Florence	57,997.07	0.00	57,997.07
Hebron	3,640,354.42	0.00	3,640,354.42
Walton	61,460.82	0.00	61,460.82
Chapin	884.69	0.00	884.69
Total expenses	8,646,646.77	0.00	8,646,646.77
 Excess revenue(expenses)	 (1,131,485.33)	 128,186.18	 (1,003,299.15)
 FUND BALANCE - BEGINNING:	 6,411,490.73	 19,894,699.92	 26,306,190.65
 FUND BALANCE - ENDING:	 \$ 5,280,005.40	 \$ 20,022,886.10	 \$ 25,302,891.50

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
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8 Months Ended February 28, 2019

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 7,760,711.16	\$ 142,849.00	\$ 7,903,560.16
EXPENSES:			
District	4,933,232.68	0.00	4,933,232.68
Main	347,811.09	0.00	347,811.09
Scheben	214,581.58	0.00	214,581.58
Florence	79,168.03	0.00	79,168.03
Hebron	4,217,065.71	0.00	4,217,065.71
Walton	65,673.97	0.00	65,673.97
Chapin	954.41	0.00	954.41
Total expenses	9,858,487.47	0.00	9,858,487.47
 Excess revenue(expenses)	 (2,097,776.31)	 142,849.00	 (1,954,927.31)
 FUND BALANCE - BEGINNING:	 6,411,490.73	 19,894,699.92	 26,306,190.65
 FUND BALANCE - ENDING:	 \$ 4,313,714.42	 \$ 20,037,548.92	 \$ 24,351,263.34

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9 Months Ended March 31, 2019

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 8,019,991.59	\$ 208,605.32	\$ 8,228,596.91
EXPENSES:			
District	5,371,099.13	0.00	5,371,099.13
Main	364,210.89	0.00	364,210.89
Scheben	225,214.86	0.00	225,214.86
Florence	76,127.72	0.00	76,127.72
Hebron	4,813,559.18	0.00	4,813,559.18
Walton	70,509.91	0.00	70,509.91
Chapin	1,693.73	0.00	1,693.73
Total expenses	10,922,415.42	0.00	10,922,415.42
Excess revenue(expenses)	(2,902,423.83)	208,605.32	(2,693,818.51)
FUND BALANCE - BEGINNING:	6,411,490.73	19,894,699.92	26,306,190.65
FUND BALANCE - ENDING:	\$ 3,509,066.90	\$ 20,103,305.24	\$ 23,612,372.14

BOONE COUNTY PUBLIC LIBRARY DISTRICT
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10 Months Ended April 30, 2019

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 8,236,592.53	\$ 242,351.43	\$ 8,478,943.96
EXPENSES:			
District	5,926,078.85	0.00	5,926,078.85
Main	428,616.46	0.00	428,616.46
Scheben	320,199.09	0.00	320,199.09
Florence	87,692.04	0.00	87,692.04
Hebron	5,269,380.95	0.00	5,269,380.95
Walton	78,477.39	0.00	78,477.39
Chapin	2,415.29	0.00	2,415.29
Total expenses	12,112,860.07	0.00	12,112,860.07
 Excess revenue(expenses)	 (3,876,267.54)	 242,351.43	 (3,633,916.11)
 FUND BALANCE - BEGINNING:	 6,411,490.73	 19,894,699.92	 26,306,190.65
 FUND BALANCE - ENDING:	 \$ 2,535,223.19	 \$ 20,137,051.35	 \$ 22,672,274.54

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
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11 Months Ended May 31, 2019

	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 8,480,596.25	\$ 268,402.09	\$ 8,748,998.34
EXPENSES:			
District	6,385,692.81	0.00	6,385,692.81
Main	462,003.97	0.00	462,003.97
Scheben	336,715.13	0.00	336,715.13
Florence	100,640.47	0.00	100,640.47
Hebron	6,003,365.82	0.00	6,003,365.82
Walton	82,072.56	0.00	82,072.56
Chapin	2,475.28	0.00	2,475.28
Total expenses	13,372,966.04	0.00	13,372,966.04
Excess revenue(expenses)	(4,892,369.79)	268,402.09	(4,623,967.70)
FUND BALANCE - BEGINNING:	6,411,490.73	19,894,699.92	26,306,190.65
FUND BALANCE - ENDING:	\$ 1,519,120.94	\$ 20,163,102.01	\$ 21,682,222.95

See accountants' compilation report.

BOONE COUNTY PUBLIC LIBRARY DISTRICT
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND FUND BALANCE
MODIFIED ACCRUAL BASIS

12 Months Ended June 30, 2019

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	General Fund	Capital Projects Fund	Total
REVENUES:			
Total revenues	\$ 8,576,246.34	\$ 310,746.73	\$ 8,886,993.07
EXPENSES:			
District	7,121,312.92	0.00	7,121,312.92
Main	507,934.34	0.00	507,934.34
Scheben	400,411.09	0.00	400,411.09
Florence	255,728.72	0.00	255,728.72
Hebron	6,706,273.19	0.00	6,706,273.19
Walton	100,821.63	0.00	100,821.63
Chapin	9,987.00	0.00	9,987.00
Total expenses	15,102,468.89	0.00	15,102,468.89
Excess revenue(expenses)	(6,526,222.55)	310,746.73	(6,215,475.82)
FUND BALANCE - BEGINNING:	6,411,490.73	19,894,699.92	26,306,190.65
FUND BALANCE - ENDING:	\$ (114,731.82)	\$ 20,205,446.65	\$ 20,090,714.83